

State of West Virginia

Appropriation Request Instructions

Fiscal Year 2012



The Honeybee
West Virginia Official State Insect



State Budget Office
Department of Revenue
Building 1, Room W-310
State Capitol Complex
Charleston, WV 25305-0171
304-558-0040 Fax: 304-558-1588
Web site: www.wvbudget.gov
E-mail: state.budget.office@wv.gov



DEPARTMENT OF REVENUE

JOE MANCHIN III
GOVERNOR

STATE BUDGET OFFICE
BUILDING 1, ROOM W310
1900 KANAWHA BOULEVARD, EAST
CHARLESTON, WEST VIRGINIA 25305

VIRGIL T. HELTON
CABINET SECRETARY

TO: All Spending Units

FROM: Virgil T. Helton, Cabinet Secretary
Department of Revenue

SUBJECT: FY 2012 Appropriation Request

DATE: August 4, 2010

A handwritten signature in black ink, appearing to read "Virgil T. Helton".

The instruction guidelines and forms for the preparation and submission of the FY 2012 Appropriation Request can be accessed and printed from: <http://www.wvbudget.gov/forms.htm>. We will not be distributing printed copies.

For your convenience in preparing the FY 2012 request, we will provide the following:

- Division Evaluation Summary (Form AR1) as it appeared for FY 2011
 - Division Account Summary (Form AR2, AR2A) for FY 2012 from your current approved Expenditure Schedule(s)
 - Schedule of Federal Funds (Form AR3) as submitted for FY 2011 (if applicable)
- [Note: Instructions related to ARRA.]**

Fiscal Year 2012 current level is limited to the same funding for all appropriated accounts as FY 2011 (less any one-time appropriations and surplus appropriations). Any requests for specific increases above the current level must be submitted as defined in this booklet.

Department Secretaries and Bureau Commissioners have the option of moving money between funds/agencies/programs as necessary as long as the Department/Bureau total (bottom line) for General Revenue and Lottery funds is equal to or less than the FY 2011 base.

Each request must fully explain the impact of funding at this level (see Current Level Impact Statement).

Long-term current program level funding continues to outpace estimated revenues, therefore, improvement packages will not be approved absent extraordinary circumstances. Requests for improvements above the FY 2011 appropriation may be submitted, only if necessary or per code requirement, but must include how the anticipated benefits related to the improvement will be measured and how these benefits relate to the program's mission. If a spending unit believes that an increased level of funding is necessary for a program, that spending unit should seek a corresponding reduction from within the spending unit. To ensure that any improvement package does not cause an increase above FY 2011 spending levels, you have multiple options that include, but are not limited to:

1. Activities may be increased, decreased, or deleted.
2. Programs may be increased, decreased, or deleted.

3. To accomplish a reduction in the personal services appropriation you may delete vacant positions or reduce them to the entry level associated with the title of the position. Filled positions or expenses may be shifted to non-General Revenue sources as long as the expenses are a legitimate charge to the non-General Revenue account as provided by statutory or other proper authority (no supplanting of federal funds, etc.).

The following shall be submitted to the State Budget Office, Building 1, Room W-310, Capitol Complex, Charleston, West Virginia 25305, **on or before September 1, 2010. Extensions cannot be granted per WV Code §11B-2-3.**

Original and one copy of:

Cover letter
Current level impact statement
Future issues statement
Forms AR1 thru AR11
List of Acronyms

Original:

List of Activity Names and Descriptions*
Agency Narrative

Also send Agency Narrative by email to:

diana.l.schwab@wv.gov

(*also e-mail as indicated in the instructions)

One copy of forms AR1 through AR11 shall be submitted to your cabinet secretary, if applicable.

A new form (AR12), has been included with instructions and must be completed by the Department of Administration Agencies only. This form must be submitted and approved by the Cabinet Secretary.

Two copies of the request shall be submitted to the Legislative Auditor's Office, Budget Division, Building 1, Room W-314, Capitol Complex, Charleston, WV 25305.

By law, failure to submit the appropriation request by September 1st may result in all of the agency's encumbering and expending of funds being held until the request has been filed with the State Budget Office and the Legislative Auditor.

Each department secretary will be contacted by my office to schedule a budget hearing relative to the appropriation request for certain agencies.

If you have difficulty accessing the instructions or forms, contact the State Budget Office at 304-558-0040 or budget@state.wv.us.

VTH:jr

Enclosures

**Appropriation Request
FY 2012**

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Basic Assumptions

Below are basic assumptions for all appropriated funds followed by assumptions for specific fund sources that have been incorporated into the *Executive Budget* guidelines:

1. Current Level for FY 2012 will be at the same level as the budgeted FY 2011 base, less any one-time or surplus appropriations. No increase in positions (FTEs) for any fund type may be requested at the current level. The request must include, within the current level, the following:
 - An additional \$60 annual increment for each eligible employee and an increase to employee benefits to cover the additional cost of increment.
 - Employee Benefits and Annual Increment are to be paid from the same account number that the salary of the employee is paid.
 - A reserve for PEIA transfer of 1% of annualized personal services expenditures from state funds (nonfederal) based on estimated filled full-time equivalent positions on April 1, 2012. (W.Va. Code §11B-2-15)
2. All improvements above current level, including new positions, shall be requested on Form AR4.

General Revenue and Lottery Funds

1. The request shall not include increases for PEIA (object 012), BRIM (object 032), PERS (object 016) or Other Post Employee Benefits (object 160) as the State Budget Office will add these as additional funds to your division/agency, if appropriate.
2. Department Secretaries have the option of moving money between funds/agencies/programs as necessary as long as the department/bureau total for General Revenue and Lottery Fund is equal to or less than the FY 2011 base appropriation.

Special Revenue and Federal Funds (except Lottery)

1. No increase in funding or positions may be requested at the current level except for PEIA, PERS, and OPEB.
2. You may increase your appropriation request for the following:
 - PEIA Object 012 - 4% increase from FY 2011 budget amount
 - PERS Object 016 - Goes from FY 2011 (12.5%) to FY 2012 (14%) employer matching rate (which is a 12% increase.)
 - OPEB Object 160 - 4% increase from FY 2011 budget amount
 - BRIM Object 032 - projected premium (no changes at this time)

Employee Benefits Guidelines

(Employee Benefits are to be paid from the same account that the salary of the employee is paid.)

010 Administrative Fees:

Personnel Division	\$50.00 per FTE position per quarter
	\$50.00 per temporary FTE position per quarter

Public Employees' Health Insurance	\$50.00 annually per employee
------------------------------------	-------------------------------

011 Social Security Matching 7.65% of total personal services

012 Public Employees' Health Insurance FY 2011 budgeted for General/Lottery
FY 2011 budgeted plus 4% for Special/Federal

013 Other Health Insurance Projected premium for FY 2012

014 Workers' Compensation Current rate multiplied by total personal services
(Contact your payroll office or Workers' divided by 100
Compensation provider for rate)

015 Unemployment Compensation Actual evaluation of projected needs for FY 2012

016 Employees' Retirement System 14% of total personal services for PERS

15% of total personal services for Teachers' Defined Benefit Plan

7.5% of total personal services for Teachers' Defined Contribution Plan

15% for teachers paid through State Aid Formula

6% Higher Education (TIAA/CREF)

160 WV OPEB Contribution 4% increase from FY 2011 budget amount
(must be budgeted as an employee benefit beginning FY 2012)

163 WV OPEB Remaining Contribution 4% increase from FY 2011 budget amount
(must be budgeted as an employee benefit beginning FY 2012)

Appropriation Request Submission Instructions Instructions and Forms

On the following pages, the Appropriation Request Forms are explained with examples. An Appropriation Request is to be completed for each appropriated fund of the division, including the funds that became appropriated for the first time in FY 2011, or by legislation is to be appropriated for the first time in FY 2012.

As the forms are being prepared, each form should indicate the department, and division name. Care should be taken to assure that the fund numbers are the same as those assigned by WVFIMS for FY 2011. The forms and supporting information should then be assembled as follows prior to submitting them to the State Budget Office.

Order of Submission:

1. Cover Letter
2. Current Level Impact Statement
3. Future Issues Statement
4. List of Activity Names and Descriptions (printed copy and by e-mail or CD)
5. Division Evaluation Summary (AR1)
6. Division Account Summary (AR2, 2A)
7. Schedule of Federal Funds (AR3)
8. Request for Appropriation - Improvement Above Current Level (AR4)
9. Request for Supplemental Appropriation (AR5)
10. Summary of Other Nonappropriated Accounts (AR6)
11. Summary of Receipts and Disbursements (AR7)
12. Capital Expenditure Project Information (AR8)
13. Division Summary of Capital Expenditure Projects (AR9)
14. Program Summary (AR10)
15. Division Program Summary (AR11)
16. Agency narrative or Responsible Government Planning and Budget Form (AR12)
(printed copy and by e-mail)
17. Alphabetical list of acronyms used anywhere in your submission.

NOTE: If any amendments (revisions, additions or deletions of any forms) to the original Appropriation Request are made, the original amendment and one (1) copy shall be submitted to the State Budget Office, and two (2) copies to the Legislative Auditor's Office.

Current Level Impact Statement

Please describe fully what impact this level of funding will have on your organization in FY 2012.

- Include any legislative, federal, or court mandates that would not be complied with at this level of funding.
- Information about any reduction in force that would be necessary to meet this level of funding.
- Also include any other information, such as increased cost projections, decreased revenues, short and long range goals, or other data that would be beneficial in determining a recommended level of funding for your division.

This impact statement must be included with the Appropriation Request.

Be certain to detail all concerns in your agency's Current Level Impact Statement and to clearly explain all improvement requests fully and completely on the improvement form.

Future Financial Issues

Please describe fully what major issues (\$1 million minimum) should be considered and reviewed for financial impacts for FY 2013 - FY 2016, as well as any financial (positive or negative), legislative, or court issues that need to be brought to the table for discussion and possible inclusion in the Governor's "Six Year Financial Plan." Detail all information by fiscal year and provide a brief description. **Any changes or new information should be kept up to date with revisions/updates to the State Budget Office as necessary.**

Activity Names and Brief Description

Please provide a list of all funds and activities currently appropriated to your agency and a brief description (2-3 sentences) of the purpose of the activity.

- Make sure you spell out any acronyms.
- Your submission should be in the landscape orientation on 8 ½" x 11" (Excel preferred).
- Submit a hardcopy with your appropriation request and e-mail state.budget.office@wv.gov with the subject line "Activity List," of the file.

You do not have to include the following Activities for administrative functions. However, if specific programs are funded within these activities, then provide a brief description.

- Personal Services (001)
- Annual Increment (004)
- Employee Benefits (010)
- Unclassified (099)
- Unclassified-Total (096)
- BRIM Premium (913).

DHHR FUND DESCRIPTION

GENERAL REVENUE - SFY 2011
DHHR - DIVISION OF HEALTH - CENTRAL OFFICE

<u>FUND</u>	<u>ACTIVITY</u>	<u>ACCOUNT NAME</u>	<u>USE OF FUNDS</u>	<u>FUNDS PERSONAL SERVICES</u>
0407	727	Health Right Free Clinics	These funds are used to provide state dollars for grants to support the operations of Health Rights and/or Free Clinics in the state. A "Free" Clinic is defined as a private, not-for-profit organization, with a community-based board of directors, who provide free primary care services to poverty populations without private, public, Medicaid or Medicare insurance. Managing Program - Bureau for Public Health - OCHS.	No
0407	822	Emergency Response Entities - Special Projects	Provide funding for special projects (911, volunteer fire departments, ambulance services, etc.). Managing Program - Bureau for Public Health - OCHS.	No
0407	845	Assistance to Primary Health	These funds will be used for the Community Health Foundation to support the development of the Man Community Trauma Center. Managing program - Bureau for Public Health - OCHS.	No
0407	906	Tobacco Education Program	Monies appropriated to support a comprehensive tobacco prevention program in West Virginia. Managing Program - Bureau for Public Health - OEHP.	Yes

ARI

FY 2012 APPROPRIATION REQUEST DIVISION EVALUATION SUMMARY

Revised

Page

1

Administration
Department/Bureau

Division of Finance
Division

WV Code Chapter

5A

Statutory Reference

Article

2

Division Description

The Division of Finance consists of two sections:

Accounting - Responsible for centralized general accounting, payroll, billing, accounts payable, accounts receivable, federal reporting and procurement for the department.

Financial Accounting and Reporting - Responsible for establishing and maintaining the centralized accounting system (WVFMS) and for preparation of the State's comprehensive annual financial report.

Funding is Recommended As Follows:

Contact: Jon Doe

Title: Director

Telephone # 304-558-0000

Approved Signature Authority

Division Evaluation Summary (Form AR-1)

Division Description - Briefly describe each division in terms of its major purpose, major objectives, long-range goals, the population served, the major services it provides, and any other pertinent information. Only one AR-1 should be submitted for your entire organization.

Recommendation - Please do not write in this section.

Statutory Reference - In the upper right corner, identify the Chapter(s) and Article(s) of the Code of West Virginia that address the functions of each division.

Included is a copy of each Division's Evaluation Summary as presented in the FY 2011 *Executive Budget*. If minor changes are necessary, please make the changes in **RED** ink. If major changes to this summary are necessary, then a NEW summary must be submitted with the request and marked "**Revised**" in red ink. If the AR1 is correct, please write "**OK**" in red ink on form.

If you retype the form, please indicate the changes in red so they are easily identifiable.

Form AR1 requires the original signature in blue ink of the Cabinet Secretary, Bureau Commissioner or Board Director.

Division Account Summary (Forms AR2, AR2A)

General Information - This form is a summary of each FY 2011 appropriated fund of the division along with the corresponding federal fund(s) and nonappropriated Special Revenue fund(s). After the Appropriation Requests are reviewed and the recommendations are determined, these forms will be completed with appropriate amounts for inclusion in the *Executive Budget*. Please do not write in the column entitled "Recommendation."

There must be a separate AR2 filed for each General Revenue, Appropriated Special Revenue, and Federal Block Grant Funds for your agency.

For the FY 2012 Appropriation Request, it is not necessary to list each object code, with the exception of Employee Benefits. However, each activity that is "Unclassified" or is an appropriation for a program such as GAAP Project, Women's Commission, etc., must be shown using the following category breakdown: number of positions, Personal Services, Annual Increment, Employee Benefits (by object code), Total Current Expenses, Total Repairs and Alterations, Total Assets, and Total Other Disbursements (by category level).

Note: Total Other Disbursements will include all objects not associated with Current Expenses, Repairs and Alterations, or Assets.

NOTE: The lines following Unclassified shall be used to list specific appropriations by activity and category. Form AR2A is available if more space is necessary.

You may be required at a later date to provide more detailed information by fund or activity to the State Budget Office and/or the Legislature.

FY 2010 Actual State - This column shall contain the Actual expenditures for both appropriated and reappropriated General Revenue or Special Revenue funds, as well as all Federal Block Grants that are appropriated in the Budget Act.

- Amounts shall agree with the Auditor's Monthly Line Item (object code) Report, WVR 4020.
- Do not combine fund types in this column.
- Appropriated Special Revenue funds have priority over appropriated Federal Funds.
- Do not include Activity 426 transfers/expenses in the actual column.
- Number of positions should reflect the filled average FTEs for the actual expenditures.
- Report object code 160 and 163 actual expenditures under Employee Benefits regardless of activity that expenditure occurred.

FY 2011 Budgeted - For all fund types - Enter the amount budgeted, by object code, for Employee Benefits and by Category for all other items, for FY 2011 as shown on the approved Expenditure Schedule at the time of preparation of this request. If applicable, include all reappropriated amounts for each item of appropriation for General and Special Revenue.

Reappropriations - If applicable, enter the amount of reappropriated funds (see "FY 2011 Budgeted"), and subtract these amounts from the Gross Totals to arrive at the Net Totals in each column. This should balance to the approved expenditure schedules for each fund.

NOTE: The totals for Federal, Special, and Other should match Form AR7 "Estimated Disbursements FY 2011" column totals.

FY 2012 Current Level Request - Enter the request for this fund in the same manner as the FY 2011 Budgeted for General, Federal, Special, and Other funds in the respective columns and the total request from all sources in the Total column.

No funds that you anticipate being available from reappropriations are to be included in the current level request.

A detailed list of the fund numbers, name, and amounts that make up the “Other” column will be provided on the Summary of Other Nonappropriated Accounts, Form AR6.

Recommendation - Please do not write in this column.

AR3

FY 2012 Schedule of Federal Funds

Page 4
Revised _____

DEPARTMENT/BUREAU: Health and Human Resources									
DIVISION/AGENCY: Division of Human Services									
FEDERAL FUND #: <u>8722-2012-0511-099</u> Fund-FY-Org-Act									
PROGRAM NAME: Title IV-E - Foster Care									
DESCRIPTION: The Foster Care Program helps States to provide safe and stable out-of-home care for children until the children are safely returned home, placed permanently with adoptive families or placed in other planned arrangements for permanency.									
GRANTOR: U.S. Dept. of Health and Human Services									
Are state matching funds required? (Yes/No) <u>Yes</u>									
Formula: <table style="width: 100%; margin-left: 20px;"> <tr> <td>Federal (%)</td> <td><u>73.63</u></td> </tr> <tr> <td>State (%)</td> <td><u>26.37</u></td> </tr> <tr> <td>Local (%)</td> <td><u>0.00</u></td> </tr> </table>				Federal (%)	<u>73.63</u>	State (%)	<u>26.37</u>	Local (%)	<u>0.00</u>
Federal (%)	<u>73.63</u>								
State (%)	<u>26.37</u>								
Local (%)	<u>0.00</u>								
Is "Maintenance of Effort" required? (Yes/No) <u>No</u> (If so, describe in "COMMENTS" section.)									
Federal Catalog Number	Actual Receipts FY 2010	Estimated Receipts FY 2011	Estimated Receipts FY 2012						
93.658	38,306,857	45,000,000	45,000,000						
COMMENTS: Matching formulas: Administration - 50% federal, 50% state Payments - Matched at Federal Medical Assistance Percentage (FMAP). FMAP changes yearly and applies for the Federal Fiscal Year. FFY2010 (73.73% Fed, 26.27% State), FFY2011 (74.04% Fed, 25.96% State), FFY2012 (73.63% Fed, 26.37% State) Training - 75% federal, 25% state SACWIS (Statewide Automated Child Welfare Information System); FACTS (Family and Children Tracking System) - 50% federal, 50% state									
CONTACT PERSON: Jane Doe		TELEPHONE: 304-558-0000							
TITLE: Director, Office of Grants Management		E-MAIL: jane.doe@wv.gov							

FY 2012 Schedule of Federal Funds (Form AR3)

This information is requested in order to fulfill requirements of W.Va. Code §11B-2-23 to submit a consolidated report containing a detailed itemization of all federal funds received by state spending units during the preceding and current fiscal years, as well as those scheduled or anticipated to be received during the next ensuing fiscal year. Last year's report is available on the West Virginia State Budget Office web site.

General Information - If federal funds have been or are expected to be received directly from the federal government, a Schedule of Federal Funds must be completed for each grant. Only one (1) form is required for each program, even if the program provides funds for more than one section. If using acronyms in your submission, please be sure to spell them out the first time used and include a list of acronyms used in your submission.

NOTE: ARRA REPORTING

When reporting funds received from the American Recovery and Reinvestment Act of 2009 (ARRA), each grant/award should be reported as a separate program with a unique program name (examples, ARRA - Title I; ARRA - Crime Victim Assistance, or ARRA - Independent Living). DO NOT combine with federal funding received from regular funding sources.

Department/Bureau - Enter the name of your Department/Bureau (e.g., Department of Revenue, Bureau of Senior Services).

Division/Agency - Enter the name of your division/agency (e.g., Tax Division, Geological and Economic Survey).

Fund # - Enter the WVFIMS fund number to which the federal funds will be received/expended.

Program Name - Enter the Name of the Program for which federal funds are granted. (Make sure each program has a unique identifying name, e.g. "January 2010 Winter Storm" or "Flood Disaster, June 2010.")

Description - Briefly explain the purpose of the program and its goals. Please limit the description to approximately 50 words.

Grantor - Enter the name of the federal agency granting the funds.

Are State Matching Funds Required? - Enter "X" in the appropriate space provided.

Matching Formula - Enter the matching formula of this grant. If no State match is required, enter 100% Federal.

Is "Maintenance of Effort" Required? - Enter "X" in the appropriate space provided.

Federal Catalog Number - Enter all federal catalog numbers that apply to these federal funds. If this does not apply, enter N/A.

Actual Receipts 2010 - This column shall show by catalog number the actual federal receipts deposited directly into state federal funds for State FY 2010 (July 1, 2009 - June 30, 2010). (Should match Form AR7 "Actual Receipts FY 2010" column.)

AR3

FY 2012 Schedule of Federal Funds

Page 5

Revised _____

DEPARTMENT/BUREAU: Health and Human Resources															
DIVISION/AGENCY: Division of Human Services															
FEDERAL FUND #: <u>8722-2012-0511-891</u> Fund-FY-Org-Act															
PROGRAM NAME: ARRA - Title IV-E - Foster Care															
DESCRIPTION: The Foster Care Program helps States to provide safe and stable out-of-home care for children until the children are safely returned home, placed permanently with adoptive families or placed in other planned arrangements for permanency.															
GRANTOR: U.S. Dept. of Health and Human Services															
Are state matching funds required? (Yes/No) <u>Yes</u>															
Formula: <table style="width: 100%; margin-top: 5px;"> <tr> <td style="width: 20%;">Federal (%)</td> <td style="width: 20%;"><u>100.00</u></td> <td style="width: 20%;"></td> <td style="width: 20%;"></td> </tr> <tr> <td>State (%)</td> <td><u>0.00</u></td> <td></td> <td></td> </tr> <tr> <td>Local (%)</td> <td><u>0.00</u></td> <td></td> <td></td> </tr> </table>				Federal (%)	<u>100.00</u>			State (%)	<u>0.00</u>			Local (%)	<u>0.00</u>		
Federal (%)	<u>100.00</u>														
State (%)	<u>0.00</u>														
Local (%)	<u>0.00</u>														
Is "Maintenance of Effort" required? (Yes/No) <u>No</u> (If so, describe in "COMMENTS" section.)															
Federal Catalog Number	Actual Receipts FY 2010	Estimated Receipts FY 2011	Estimated Receipts FY 2012												
93.658	1,106,094	1,499,167	749,584												
COMMENTS: This funding reduces the amount of state match needed for IV-E Foster Care expenditures. <table style="width: 100%; margin-top: 20px;"> <tr> <th></th> <th style="text-align: center;">Rate before ARRA</th> <th style="text-align: center;">Rate after ARRA</th> </tr> <tr> <td>FFY2009</td> <td style="text-align: center;">73.73%</td> <td style="text-align: center;">80.45%</td> </tr> <tr> <td>FFY2010</td> <td style="text-align: center;">74.04%</td> <td style="text-align: center;">80.45%</td> </tr> </table>					Rate before ARRA	Rate after ARRA	FFY2009	73.73%	80.45%	FFY2010	74.04%	80.45%			
	Rate before ARRA	Rate after ARRA													
FFY2009	73.73%	80.45%													
FFY2010	74.04%	80.45%													
CONTACT PERSON: Jane Doe		TELEPHONE: 304-558-0000													
TITLE: Director, Office of Grants Management		E-MAIL: jane.doe@wv.gov													

Total Estimated Receipts 2011 - This column shall show by catalog number the total estimated federal receipts for State FY 2011 as reflected on the approved Expenditure Schedule at the time of preparation of this request. (Should match Form AR7 “Estimated Receipts FY 2011” column.)

Total Estimated Receipts 2012 - This column shall show the by catalog number the estimated federal receipts for State FY 2012. (Should match Form AR7 “Estimated Receipts FY 2012” column.)

Comments - Use this space if additional information is necessary to further explain the matching formula and/or the “Maintenance of Effort” requirements. This may also be used for any other information that is considered useful, such as the impact on the program of federal fund reductions.

Contact Person - Enter the name, title, telephone number, and e-mail address of the individual to contact for additional information regarding this program. *This information is for State Budget Office use only.*

The dollar amounts have been deleted on the forms provided from the previous fiscal year submissions. If only minor changes are necessary, please mark changes in RED ink and enter new dollar amounts. If major changes are necessary or a new program is to be added, then a new form must be submitted with the request and marked “Revised/New.”

**Request for Appropriation -
Improvement above Current Level
(Form AR4)**

General Information - This form is designed to accommodate all requests for funds to expand programming over and above that which will be provided at the FY 2012 current level. All improvements or enhancements to a division's normal operation must be requested on this form.

Improvement packages will not be approved absent extraordinary circumstances. Requests for improvements above the FY 2011 appropriation may be submitted, only if necessary or per code requirement, but must include how the anticipated benefits related to the improvement will be measured and how these benefits relate to the program's mission. If a spending unit believes that an increased level of funding is necessary for a program, that spending unit should seek a corresponding reduction from within the spending unit. To ensure that any improvement package does not cause an increase above FY 2011 spending levels, you have multiple options that include, but are not limited to:

1. Activities may be increased, decreased, or deleted.
2. Programs may be increased, decreased, or deleted.
3. To accomplish a reduction in the personal services appropriation you may delete vacant positions or reduce them to the entry level associated with the title of the position. Filled positions or expenses may be shifted to non-General Revenue sources as long as the expenses are a legitimate charge to the non-General Revenue account as provided by statutory or other proper authority (no supplanting of federal funds, etc.).

FY 2012 Requests - Enter the request for this fund in the same manner as previously outlined (see Form AR2) for General, Federal, Special, and Other funds in the respective columns and the total request from all sources in the Total column. DO NOT include the disbursement of any request for improvement above the current level on the other forms (except AR8) in the Appropriation Request package. Do include revenue information on the necessary forms. Indicate on form AR4 if this improvement request is a one-time expenditure or an on-going annual expense. Also, include the program name, activity name(s) and activity number(s).

Anticipated Cost Savings - Please describe the anticipated cost savings this improvement will have on your agency budget if approved, if any.

Justification/Anticipated Benefits - Please justify in precise and explicit terms exactly why this improvement is necessary, what objective this improvement will accomplish, and the payback period, if applicable. If this improvement will become an ongoing program, explain the long-range objectives. Indicate by marking on the form if this is a "onetime expenditure" or "ongoing expense."

All improvement requests must include the anticipated benefits as they relate to the program's mission/performance measures and the effects to the program if this improvement is not funded. Improvements above Current Level will not be considered without this information.

Any improvement request resulting from a court order or statutory mandate shall be explained in the justification section of Form AR4 identifying the date and reference of the court order or statute.

If the increased funding is for an appropriated Special Revenue or Federal Fund, make sure adequate revenue is available and reflected on Form AR7.

(continued)

**Request for Appropriation -
Improvement above Current Level
(Form AR4 continued)**

If the W.Va. Code requires a nonappropriated Special Revenue funds to be appropriated after the first year, the request for new appropriated spending authority should be requested on this form. Fill out the form to request the level of spending authority necessary so it can be included in the recommended budget bill submitted by the Governor. Provide the code citation requiring this action.

If this improvement is to be matched by additional federal funds, please indicate the dollar amount of additional federal funds anticipated.

If the improvement requested is for a Capital Expenditure, attach a copy of the Capital Expenditure Project Information form, Form AR8.

All Improvement Levels shall be ranked according to the priority within the DIVISION as determined by the Division Director and Department Secretary/Bureau Commissioner.

**Request for Supplemental Appropriation
(Form AR5)**

General Information - This form is only to be used when requesting a supplemental appropriation for FY 2011 (current fiscal year).

FY 2011 Request - Enter the request for this fund in the same manner as previously outlined (see Form AR2) for General, Federal, Special, and Other funds in the respective columns and the total request from all sources in the Total column.

Justification - Please justify in precise and explicit terms exactly why this supplemental appropriation request is necessary and what objective it will accomplish.

If the increased funding is for an appropriated Special Revenue or Federal Fund make sure adequate revenue is available and reflected on Form AR7.

If the increased funding is for a Capital expenditure, attach a copy of the Capital Expenditure Project Information form, Form AR8.

If this is a onetime expenditure or an ongoing annual expense indicate it on the form. If an ongoing request, make sure to submit an Improvement Above Current Level form, Form AR4, for FY 2012 funding consideration. If this supplemental will become an ongoing program, explain the long-range objectives. Be sure to provide program name, supplemental impacts, and the related activity number(s).

Explain in detail any cost savings that would be realized if this supplemental is approved.

Any supplemental request resulting from a court order or statutory mandate shall be explained in the justification section of Form AR5 identifying the date and reference of the court order or statute.

If this supplemental is to be matched by additional federal funds, please indicate the dollar amount of additional federal funds anticipated.

All supplemental requests must include the anticipated benefits as they relate to the program's mission/performance measures and the effects to the program if this improvement is not funded.

**Summary of Other Nonappropriated Accounts
(Form AR6)**

General Information - This form is a summary of the funds and amounts that are included in the "Other" column of the Division Account Summary, Form AR2, AR2A. A separate Summary of Other Nonappropriated Accounts shall be submitted along with each AR2 that has "Other" funds.

Name/Purpose of Account - Name and purpose of account as shown on Expenditure Schedule Form ES2B.

Fund Number - Fund number assigned by State Auditor.

Personal Services - Current Level Request for FY 2012.

Annual Increment - Current Level Request for FY 2012.

Employee Benefits - Current Level Request for FY 2012.

Other - Includes all requested dollars not specified as Personal Services, Annual Increment, or Employee Benefits.

Total - Total request for each fund.

Total FY 2012 Current Level Request - Other - Total all columns to equal the total Personal Services, Annual Increment, Employee Benefits, and Other that are requested on Form AR2, AR2A.

AR7

SUMMARY OF RECEIPTS AND DISBURSEMENTS
Fiscal Year 2010 Through Fiscal Year 2012

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- ☐ Appropriated Federal Funds & Federal Block Grants Accounts (Listed in Budget Act)
☒ Appropriated Special Revenue Accounts (Listed in Budget Act)
☐ Appropriated Lottery Funds (Listed in Budget Act)
☐ Other Federal Funds
☐ Other Special Revenue Accounts

Spending Unit _____ Agriculture
 Department/Bureau of _____ Agriculture

Account Name	WFIMS Fund #	(Must match Expenditure Schedule)									
		Actual Cash & Investment Balance End FY 2009	Actual Receipts FY 2010	Actual Disbursements FY 2010	Actual Cash & Investment Balance End FY 2010	Estimated Receipts FY 2011	Estimated Disbursements FY 2011	Estimated Cash & Investment Balance End FY 2011	Estimated Receipts FY 2012	Estimated Disbursements FY 2012	Estimated Cash & Investment Balance End FY 2012
Agriculture Fees Fund	1401	1,117,114	1,710,413	1,649,874	1,177,653	1,603,100	2,578,100	202,653	2,385,447	2,578,100	10,000
	TOTAL	1,117,114	1,710,413	1,649,874	1,177,653	1,603,100	2,578,100	202,653	2,385,447	2,578,100	10,000

Summary of Receipts and Disbursements (Form AR7)

General Information - Form AR7 will be used to consolidate receipts and disbursements for all nongeneral revenue accounts over a three year period.

For accounts that expire and have a 13th month (July) close out period, be sure to adjust the cash balances at the end of the fiscal year to reflect the 13th month expenditures.

NOTE: At the top of AR7, the source of funds must be indicated by marking the appropriate box. A separate form must be submitted for each fund type.

1. The name of the fund and WVFIMS four-digit fund number.
2. Actual cash balance and any funds deposited in an investment account at the close of the 13th month of FY 2009. Obtain from WVFIMS Fund Ledger Inquiry. From WVFIMS main menu choose "WVFIMS INQUIRIES," then choose "LEDGER INQUIRIES," then choose "FUND LEDGER INQUIRY," (or at "NEXT:" prompt at bottom of screen use "QFQ"). Type in fund number, press Enter and tab/move to select "3900 – Fund Balance – Unreserved." Type "S"/Enter/F2 and use total at bottom of screen.
3. Actual Receipts and Actual Disbursements for FY 2010. Must match Auditor's Monthly Line Item Report (WVR4020) for the 13th month FY 2010.
4. Actual Cash and Investment Balance at the close of the 13th month of FY 2010. Obtain from WVFIMS Fund Ledger Inquiry Prompt. Use the total beside 3900 - Fund Balance - Unreserved.
5. Estimated Receipts and Disbursements for FY 2011 as shown on your approved FY 2011 Expenditure Schedule (Form ES-2). **Disbursements must match AR2, AR2A, and AR11.**
6. Estimated Cash and Investment Balance at the close of FY 2011 as shown on your approved FY 2011 Expenditure Schedule.
7. Estimated Receipts for FY 2012.
8. Estimated Disbursements for FY 2012 as reflected on your Appropriation Request at the Current Level. **Disbursements must match AR2, AR2A, and AR11.** Also, nonappropriated funds must match AR6.
9. Estimated Cash and Investment Balance at the close of FY 2012. (This number cannot be negative.)

AR8

Capital Expenditure Project Information
FY 2011 - FY 2016

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Department/Bureau: Administration **Division:** General Services
Project Name: P&G Debt Service **Division Priority:** 1
Contact Name: Jane Doe **Telephone:** 304-558-0000
E-Mail: jane.doe@wv.gov

SOURCES OF FUNDING:

	FY 2012						
		Current Level Request	Improvement Request/ Increase *				
	FY 2011			FY 2013	FY 2014	FY 2015	FY 2016
General							
Federal							
Special							
Other	122,130	122,130		122,130			
TOTAL	122,130	122,130		122,130			

* must attach copy to form AR4 if improvement is requested

SUMMARY OF EXPENDITURES:

	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
Renovation & Repair						
New Construction						
Land Acquisition	96,075	102,815	110,029			
Subtotal	96,075	102,815	110,029			
Cost of Financing	26,055	19,315	12,101			
Equipment						
Cost of Financing						
TOTAL	122,130	122,130	122,130			
Debt Service						

Start date of project: July 2000 **Estimated completion date:** June 2013

Total project cost: \$1,465,561

Financed or leased? Yes ☒ No ☐ **Annual Interest Rate:** 6.80%

Method of financing/leasing: Lease purchase contract #GSD signed 6/30/2000 with Edward A. Haddad for a two story office building and surrounding lot-formerly P&G Building. Terms 144 payments @ 10,177.51 beginning July 2000 and ending on June 25, 2013.

Describe funding sources: State Building Commission Fund 2241 - rent proceeds.

Description and justification of project: Expand available office space for state agencies.

Benefit of project: To eliminate overcrowding and update work areas.

Describe how this project will impact your agency's operating budget.
After debt service is paid recovery should be in excess of \$140,000/year.

Annual Impact on Operating Budget **First full fiscal year of impact:** 2001
 (Positive or Negative in Current Level Dollars)

	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
FTE's						
Personal Services						
Employee Benefits						
Utilities	115,868	115,868	115,868			
Maintenance	85,976	85,976	85,976			
Other	14,716	14,716	14,716			
TOTAL	216,560	216,560	216,560			

Capital Expenditure Project Instructions (Form AR8)

General Information - A capital expenditure project is defined as any major construction, land acquisition, or renovation activity that adds value to a government's physical assets or significantly increases the useful life. A separate form must be completed for each project with a total cost of \$100,000 or more. A project may include several categories with a combined total cost of \$100,000 or more (e.g., \$90,000 construction, \$15,000 land acquisition).

In addition, a separate form must be submitted for each major equipment project of \$50,000 or more that is not included in any other project. A major equipment project is the purchase of a single item (e.g., a bulldozer) or like items (e.g., fleet of vehicles, computer equipment).

Project Name - Enter the name of the project.

Division Priority - All projects must be ranked from the most important (Number 1) to the least important by division. Enter the division priority number.

Contact Name/Telephone/E-mail Address - Please provide the name, telephone number, and e-mail address of the person best suited to respond to questions regarding the project listed.

SOURCES OF FUNDING:

FY 2011 - Include funds that are on the approved expenditure schedule for your agency at the time of submission of this form plus any requested supplemental appropriations. If you are requesting a supplemental appropriation, please provide details (including the dollar amount) in the "Describe funding sources" section.

FY 2012 Current Level Request - Include funding that is already provided in your FY 2012 Current Level Request.

FY 2012 Improvement Request/Increase - Include any funds being requested in a FY 2012 improvement package (Form AR4). If you are requesting an improvement to provide funding for this project, you must attach a copy of Form AR8 with the improvement package. If an improvement form is not submitted the amount in the improvement/request/increase column will be ignored.

FY 2013 - Enter the total amount of funding that will be required during FY 2013, regardless of whether the funds will come from current level or improvements.

FY 2014 - Enter the total amount of funding that will be required during FY 2014, regardless of whether the funds will come from current level or improvements.

FY 2015 - Enter the total amount of funding that will be required during FY 2015, regardless of whether the funds will come from current level or improvements.

FY 2016 - Enter the total amount of funding that will be required during FY 2016, regardless of whether the funds will come from current level or improvements.

General - Include any funding provided from the State's General Revenue Fund.

Federal - Include all federal funding, whether appropriated or nonappropriated.

Special - Include any Special Revenue funding that is appropriated by the Legislature.

Other - Include any Special Revenue funding that is not specifically appropriated by the Legislature.

TOTAL - Total of the four funding types above.

SUMMARY OF EXPENDITURES:

FY 2011 - List any expenditures on capital expenditure projects for which FY 2011 funds have been budgeted.

FY 2012 through 2016 - List the proposed expenditures for each fiscal year. Should be limited to the amount that could be reasonably funded and administered in a single year.

Renovation and Repair - Restoration projects to the government's physical assets.

New Construction - Expenditures should reflect the costs for the construction of roads, bridges, new building or facilities (including landscaping), or for the expansion or extension of existing facilities. Also, include architectural fees, surveying fees, etc.

Land Acquisition - Expenditures should reflect the estimated cost of acquiring right-of-way and preparing the site for construction, including demolition.

Equipment - List any of the following:

- Purchase of a single item of equipment with a total cost of \$50,000 or more (e.g., a bulldozer);
- Purchase of like items of equipment with a total cost of \$50,000 or more (e.g., five [5] automobiles);
- Equipment of any value that, when combined with other categories such as Renovation and Repair, puts the total cost of the project at \$100,000 or more (e.g., \$60,000 Renovation and Repair and \$40,000 Equipment).

Cost of Financing - Includes, but is not limited to, bond counsel, trustee counsel, underwriter counsel, credit enhancements, taxes, accountant fees, financial advisor fees, rating agency fees, debt service reserve, and interest. Do not include payment of principal.

TOTAL - Total of all expenditures.

Debt Service - The cost of paying principal and interest on borrowed money according to a predetermined payment schedule. Enter the actual amount of debt service payments to be made during each fiscal year.

Start/completion date - Indicate dates of project.

Financed or leased? - Mark "X" in appropriate space provided. If "yes," state the annual interest rate.

Method of financing/leasing - Describe the terms of the finance options or lease contract.

Describe funding sources - Provide detailed information regarding the source(s) of funding for this project. Describe any special revenue funds, federal grants, requests for supplemental appropriations or improvements, or any proposed bonds, debt service, or other methods of financing options that are being considered.

Description and justification of project - Give a concise narrative explanation of the project and what is to be accomplished. The description should include the location of the improvement, its size or dimensions, and the type of construction proposed (if any). If the exact location of the project has not been determined, please indicate the proposed site(s). If the project is an equipment purchase, describe the nature of the purchase and its related benefits. Also, indicate the need for the proposed project and the reasons for selecting the proposed time period. Please cite any compliance issues (ADA, OSHA, etc.) or legal mandates that necessitate this project.

You are encouraged to identify the anticipated nonfinancial impact of significant nonroutine capital expenditures. Examples—cleaner environment, improved response time by public safety employees, smaller class sizes in schools.

If you are requesting an improvement package or supplemental appropriation to fund this project, or if the proposed funding is otherwise uncertain, describe the effect on the project if a portion of the funding were not provided. (For example, if 50% of the funds for a project are from your current level request and 50% are being requested as an improvement, what will be the status of the project if the improvement is not granted? Will the other funding still be used to execute a portion of the project? Will the project be downscaled to match the available funds? Will the project be canceled completely? If so, where will the current level funds be used?)

IMPACT ON OPERATING BUDGET:

Describe how this project will affect your agency's operating budget - Describe the nature of the increases/decreases shown in the following item (e.g., Why are additional personnel needed? What classification of personnel are needed? Why will this project cause utility costs to decrease/increase? Why will this project cause maintenance costs to decrease/increase?).

Annual Impact on Operating Budget - Provide the first fiscal year of any impact on the operating budget. Indicate any anticipated increase or decrease in operating costs resulting from this project for the fiscal years indicated. (Increases are to be shown as positive (+) numbers; decreases are to be shown as negative (-) numbers.) **If no impact is anticipated, you must indicate by entering zeros.** Costs listed should reflect estimated expenditures and/or savings for the first full year of operation. For example, construction of a water main would not increase operating costs, but may produce some savings. Construction of a new maintenance facility may increase operating costs for utilities and supplies. Future year costs should be addressed in the project description narrative. Current year estimates for operating costs are to be based on FY 2010 dollars, and any future costs described in the narrative should not be adjusted for inflation.

AR9

Division Summary of Capital Expenditure Projects
FY 2011 - FY 2016

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Department/Bureau: Administration

Division: General Services

Priority #	Project Dates		Project Name	Total Project Cost	Impact on Operating Budget					
	Start	Finish			FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
1	2000	2013	P & G Debt Service	\$1,465,561	216,560	216,560	216,560			
2	1999	2011	Huntington Debt Service	2,068,000						
3	2005	2011	Capitol Complex Sidewalks, Pavers & Steps	2,700,000						
4										
5										
6										
7										
8										
9										
10										
11										
12										
13										
14										
15										
16										
17										
18										
19										
20										
21										
22										
23										
24										
25										
Subtotal Impact on Operating Budget					216,560	216,560	216,560	0	0	0

**Division Summary of Capital Expenditure Projects
(Form AR9)**

Each division/agency must file a Summary of Capital Expenditure Projects on this form, listing all projects for which capital expenditure information is filed. The projects must be listed in order of priority to the division. For each project, please provide estimated Start/Finish dates, the total cost of the project, and the total annual impact on the operating budget for the project.



**Guidelines for Program Summary / Division Program Summary
(Forms AR10, AR11)**

Please complete the Program Summary worksheet and the Division Program Summary worksheet using the following criteria:

- **Program** - A group of related activities performed by one or more organization units for the purpose of accomplishing a function for which the government is responsible. A unit can be a division, a section, or a workgroup. Each program has an identifiable service or output and objectives to effectively provide the service.
- Please define a **program** at the **lowest** reasonable unit that fully describes the intended activities/ functions. **Make sure programs identified on Forms AR10 and AR11 match the programs submitted with your narrative information. The narrative program totals must match the totals of the current level request.**

DEPARTMENT OF ADMINISTRATION ONLY

- Programs identified on the AR10 and AR11 must match what is being submitted on the Responsible Government Planning and Budget Form (AR12).

Department/Bureau	<u>Administration</u>					
Division	<u>Finance</u>					
	<u>0203</u>	<u>2012</u>	<u>0209</u>			
	Fund	FY	Org			
	<u>Appropriated General Revenue Account Number</u>					
	<u>Fund</u>	<u>2012</u>	<u>Org</u>			
	<u>Appropriated Special Revenue Account Number</u>					
	<u>Fund</u>	<u>2012</u>	<u>Org</u>			
	<u>Program Name Accounting</u>					
	<u>Federally Mandated? (Yes/No)</u>			<u>No State Mandated? (Yes/No) Yes</u>		
	<u>If State Mandated, cite WV Code Chapter</u>			<u>5A Statutory Reference Article 2</u>		

Program Summary (Form AR10)

This form is to be used to provide financial details about one program. List each program on a separate form.

Program Name - Enter the name of the program. (Identify any acronyms.)

Mandated - Indicate whether the program is mandated by the federal and/or state government and provide code citation if state mandated.

Expenditure Summary - Program Expenditures (Includes total dollars for delivery and administration/support of the program unless it is an administration support separate program.)

- Listed by major category of expenditures (Number of Positions, Total Personal Services, Employee Benefits, Unclassified).
- Listed by fiscal year
 - FY 2010 Actuals by fund - These columns detail actual spending of **all funds** (General, Appropriated Federal and Special, and Other Federal and Special) for this program. These amounts shall agree with the Auditor's Monthly Line Item (object code) Report, WVR4020.
 - FY 2011 Base by fund - The amount budgeted as shown on the approved expenditure schedule at the time of preparation of this request for this program. Include reappropriated funds. Do not include supplemental requests.
 - FY 2012 Current Level Request by fund - The amount requested as shown on AR2 and AR2A. Do not include anticipated reappropriated funds or improvement requests to FY 2012. Please note that this is the Annual Program Cost that should be used and match in the narrative (see page 41.)
 - FY 2012 Current Level Request Details - The amount requested at the current level should be detailed by fund number, activity, and amount. The totals for each fund type should match column totals in the previous instructions.
 - Requested improvements - Add any improvements requested that are specifically for this program.
 - Total Requested Program Costs for FY 2012 - Total of the program cost if current level and requested improvements are approved.

**Division Program Summary
(Form AR11)**

Programs - List programs from Form AR10. Enter **gross totals** for FY 2010 Actuals, FY 2011 Base, and FY 2012 Current Level Request. A separate program summary, Form AR10, must be completed for each program listed on the Division Program Summary, Form AR11. Enter total reappropriations and the net total program cost for all programs.

Expenditure Summary - Consolidate all programs by major category of expenditures (Number of Positions, Total Personal Services, Employee Benefits, Unclassified).

On AR11, total programs should balance under the Programs Names section and the Expenditure Summary section. Totals for the FY 2011 Base and FY 2012 Current Level Request should match the totals of all AR2/AR2As for the division.

NOTE: Only one AR11 should be submitted per organization.

Narrative Instructions

Purpose

The budget narratives provide brief descriptions of the agencies in state government. Each narrative explains an agency's mission and shows (through operations, goals/objectives, and performance measures) how that mission is to be and is being accomplished.

Department of Administration Agencies are excluded from providing the Narrative information due to the submission of the Responsible Government Planning and Budget Form (AR12). For instructions see page 45.

Overview

Consider carefully the *Goals/Objectives* and *Performance Measures* to represent your agency. (A division's *Goals/Objectives* should relate back to those of the department, bureau, or constitutional officer, and the department and bureau's *Goals/Objectives* should relate back to the "Governor's Vision 2012 .")

A budget narrative is not the place to describe everything an agency does.

Organization

The narratives organize state agencies into these levels:

- The highest level is the *constitutional officer, department, or bureau*: established by state law.
- The next level down is *division* (also referred to as an agency or organization): a primary entity of government.
- The lowest level, *program*, must match the programs on an agency's FY 2011 Appropriation Request forms AR10 and AR11.

Please review the section levels on the "Checklist of Requested Information" page to determine what information should be submitted for each agency.

Preparation

- Always begin with the narrative file as emailed to your agency—it contains the final version of the changes made last year, including those made during the proofing process. If your agency is unable to read the file, contact the State Budget Office.
- Changes to an agency's organizational chart (if applicable) should be written directly on a printed copy.
- The programs and the Annual Program Costs included in your narrative should match the programs listed on the AR10 and AR11 forms for FY 2011.
- Follow carefully the directions for changing the "Estimated" and "Actual" statistical performance measures. Details for these measures are located at the end of this chapter under "Updating Statistical Performance Measures."

Narrative Formatting Guidelines

- Do not add any visual graphics (such as bullet points or check marks) to the narrative. Add text, but not graphics.
- The narrative is in "styles." Avoid changes to the "styles," fonts, or justification.
- Use a single space (not two) between sentences.
- Avoid manual page breaks ("Control" + "Enter"). Let your narrative flow across pages.
- **Every acronym in the narrative must be spelled out in the text (the first time it is used) and included in a separate alphabetical list submitted with the Appropriation Request.**
- Use tabbed columns for the multi-column, statistical performance measures. (The columns are not required to line up.)
- Use a single tab between each column. **(Do not use the spacebar or tab key to align.)**

- Do not use a table in the final version, but you might choose (for your convenience) to convert from text to table and back. (Call the State Budget Office if you need the steps to do this.)
- If a multicolumn performance measure uses statistics with decimal points, use the same number of decimal points across that specific row.

Submitting the Narrative

On or before September 1, 2010, send an electronic copy (use the same email address from which you received your starting narrative copy), and submit one printed copy of your budget narrative, alphabetical acronym list, and org chart (if applicable) to the State Budget Office with the Appropriation Request forms. The narratives will be formatted, edited, and returned to the agencies for hard copy proofing before the FY 2012 Executive Budget is printed.

If you have any questions regarding the narrative, please contact the State Budget Office at 304-558-0040 or send an e-mail to state.budget.office@wv.gov.

Checklist of Requested Information

LEGISLATURE, JUDICIAL BRANCH, CONSTITUTIONAL OFFICER, DEPARTMENT and BUREAU narratives shall include the following (plus a complete, alphabetical acronym list):

With Divisions

- ☐ Organizational Chart
- ☐ Mission Statement
- ☐ Goals/Objectives

Without Separate Divisions

- ☐ Organizational Chart
- ☐ Mission Statement
- ☐ Operations
- ☐ Goals/Objectives
- ☐ Programs (if applicable)

Brief description

Estimated FTEs

Estimated program costs

- ☐ Performance Measures

DIVISION narratives (other than those within the Department of Administration) shall include the following (plus a complete, alphabetical acronym list):

- ☐ Mission Statement
- ☐ Operations
- ☐ Goals/Objectives
- ☐ Programs (if applicable)

- ☐ Performance Measures

Brief description

Estimated FTEs

Estimated program costs

Narrative Instructions for Constitutional Officers/Departments/Bureaus

ORGANIZATIONAL CHARTS should be programmatic charts, not staff charts. They may range from the simple to the complex and may delineate relationships between agencies and/or other groups such as commissions or boards.

MISSION STATEMENT - The mission statement should explain why your agency exists and what it foresees for the future. It should respond to the following questions:

- What unique product or service do you provide?
- Who is your intended primary client or target group?
- Why is your product or service of benefit?

Example:

The mission of the West Virginia Department of Education and the Arts is to provide educational opportunities and cultural enrichment to West Virginia's citizens, to help the state achieve its education and arts goals, and to strengthen the competitiveness of and opportunities for the state's workforce.

OPERATIONS (include only if there are no separate divisions) – (For explanation and examples, see *Operations* under “Narrative Instructions for Divisions.”)

GOALS/OBJECTIVES

- **Goals** are established by the agency (if agency appropriate, they should reflect the Governor's Vision 2012). Goals are issue-oriented statements that declare what an agency intends to accomplish to fulfill its mission.
- **Objectives** are detailed, quantifiable, time-specific statements of activities related to achieving the goals. They are targets for specific agency or program actions.

When there are no separate divisions, the agency needs to have quantifiable objectives. When there are separate divisions for constitutional officers/departments/bureaus, objectives tend to be less quantifiable. In those cases, the divisions have the specific objectives that should relate back to the goals/objectives of the higher level.

Divisions must be placed in alphabetical order.

Example:

Encourage an available and competitive insurance market for all lines of insurance, thereby providing viable choices for the West Virginia consumer.
Review all properly submitted rate filings within 60 days of receipt.

PROGRAMS (may be listed IF there are no separate divisions) – (For explanation and examples, see *Programs* under “Narrative Instructions for Divisions.”)

PERFORMANCE MEASURES (only if there are no separate divisions) – (For explanation and examples, see *Performance Measures* under “Narrative Instructions for Divisions.”)

Narrative Instructions for Divisions

MISSION STATEMENT - The mission statement should explain why your division exists and what it foresees for the future. It should respond to the following questions:

- What unique product or service do you provide?
- Who is your intended primary client or target group?
- Why is your product or service of benefit?

Example:

The West Virginia Division of Highways is responsible for maintaining a safe and efficient highway system that will meet the needs of West Virginia citizens and all other individuals traveling through the state.

OPERATIONS – The Operations section details the activities and/or functions of the division that are relatively unique to the division (do not list items such as payroll, purchasing, inventory, administrative support, personnel issues, prepare reports, handle inquiries, etc., since most divisions do these things).

Example:

Operations

*Establishes and enforces paternity, child support, and medical support orders.
Educates parents and prospective parents.
Facilitates parental responsibility to minimize the taxpayer burden.*

GOALS/OBJECTIVES -

GOALS are established by the agency and reflect the goals of the constitutional officer, department, or bureau. They are issue-oriented statements that declare what an agency intends to accomplish to fulfill its mission.

OBJECTIVES are detailed, quantifiable, time-specific statements of activities related to achieving the goals. They are targets for specific agency or program actions.

Consider presenting a variety of short-term, medium term, and long-term objectives that relate to the efficiency and effectiveness of the division.

Example:

Develop cost control measures to maximize use of available resources.

*Maintain overtime at the seven State-owned and operated hospitals as a percentage of total salary cost at a level not to exceed five percent.
Reduce diversion costs to \$8 million in 2010, and redirect savings (up to \$2 million) to increase community-based services (per Hartley Directive) for 2011 and 2012.*

PROGRAMS - A *Program* is a group of related activities performed by one or more organizational units to accomplish a function for which the government is responsible. (A unit can be a division, section or workgroup.)

- An agency determines the Programs.
- Programs and financial details match the AR10s and AR11 (see beginning of this section).
- For each program, you must include the following:

- A. A brief description of the program (one or two sentences).
- B. Estimated FTEs associated with the program as reported on AR10 .
- C. Estimated program cost as reported on AR10 at current level request.
 1. Program cost should include the total dollars for delivery and administration/support of the program (unless the administration/support function is a separate program.)
Do not include improvements above the current level requested.
 2. Program totals must match the totals of the current level request.

The *Programs* must be in alphabetical order, but may be grouped by sections (sections also must be in alphabetical order).

Example:

Professional Preparation

The Office of Professional Preparation provides assurance that personnel who staff West Virginia schools meet state board criteria for preparation and licensure and are highly qualified and effective with regard to their specific assignments.

FTEs: 18.00 Annual Program Cost: \$4,971,240

PERFORMANCE MEASURES - *Performance measures* are a tool used by all levels of management, as well as the public, to determine whether a program is accomplishing its mission efficiently and effectively.

- Reflects the division's extent of achievement
- Describes what you do directly for your customers
- Likely to be viewed by the public as a benefit

Performance measures should be efficiency or effectiveness type.

- **EFFICIENCY** - Reflects the relationship between work performed and the resources required to perform them
- **EFFECTIVENESS** - Depicts the degree to which performance objectives are achieved or reflects the quality of performance

Examples of Efficiency or Effectiveness Measures:

<i>Fiscal Year</i>	<i>Actual 2008</i>	<i>Actual 2009</i>	<i>Estimated 2010</i>	<i>Actual 2010</i>	<i>Estimated 2011</i>	<i>Estimated 2012</i>
<i>Grant payments processed within three days of receipt</i>	%	%	%	%	%	%
<i>Jobs retained or created each year</i>	#	#	#	#	#	#
<i>Reports processed with 30 days</i>	%	%	%	%	%	%
<i>Inspect each facility for compliance at least once per year</i>	%	%	%	%	%	%

Performance measures should NOT be workload measures.

WORKLOAD measures indicate the amount of work performed or services received.

- These describe the necessary work done daily to deliver the program.
- They reflect more of the work performed rather than the extent of achievement of the program's objectives.
- They are not likely to be viewed by the public as a benefit.

Many examples of workload measures include simply counting things (e.g., registrations, licenses, phone calls, letters sent, complaints processed, hearings held, vehicles weighed, tests conducted, persons trained).

As an example, if a performance measure lists only how many people were trained, it's a workload measure because there's no correlation to anything meaningful (it doesn't inform the reader whether or not more people should have been trained or how successful the effort was).

However, if a division's objectives include specific training for a specific quantity of people during a specific time period, then measuring the percentage of those trained would be a measure of effectiveness rather than workload. (Such an objective should be directly related to the division's mission.)

Examples of Workload Measures (please do not submit workload measures):						
<i>Fiscal Year</i>	<i>Actual 2008</i>	<i>Actual 2009</i>	<i>Estimated 2010</i>	<i>Actual 2010</i>	<i>Estimated 2011</i>	<i>Estimated 2012</i>
Safety inspections conducted	#	#	#	#	#	#
Press releases issued	#	#	#	#	#	#
Training courses held	#	#	#	#	#	#
Employment interviews held	#	#	#	#	#	#
Loan applications processed	#	#	#	#	#	#

Four steps to meaningful measures:

Step 1: Define the mission.

Step 2: Determine the goals and/or specific objectives.

Step 3: Identify performance results of the specific objectives. (Performance results can be classified into three types: effectiveness, efficiency and workload.)

Step 4: Develop performance measures.

- Performance measures must be directly linked to an agency's objectives.
- Choose measures that can be used for planning, to quantify the performance of the agency, as well as to monitor and evaluate the degree of success in achieving results developed in Step 3.
- Performance measures should be reported in State fiscal years (there are a few exceptions).
- Performance measures should be based on current-level funding.

A division should have one to three good Performance Measures with a maximum of five.

Agencies are not obligated to use the same performance measures as the previous year; as goals and objectives change and improve, so may performance measures change and improve.

The focus for the FY 2012 performance measures is to show:

- The trend of your division's actual performance for the three most recent fiscal years (FY 2008 through FY 2010)
- The FY 2010 estimate of your division's performance (identical to what was in last year's book for the FY 2010 estimate if the measure is the same)
- The performance level objectives the division is trying to achieve in FY 2011 and FY 2012 based on current-level funding.

FY 2011 Estimates are NOT required to match what was in last year's narrative. They are targets and are subject to change.

For the tabbed column performance measures (six column measures), each objective must be repeated with the exact wording as used in the Goals/Objectives section earlier in the narrative. The performance measure follows each related objective. (See examples below.)

Examples of Performance Measures (with the corresponding Goals/Objectives):

(Statistics are only for the purpose of demonstration.)

Performance Measures

<i>Fiscal Year</i>	<i>Actual 2008</i>	<i>Actual 2009</i>	<i>Estimated 2010</i>	<i>Actual 2010</i>	<i>Estimated 2011</i>	<i>Estimated 2012</i>
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Maintain a claim processing turnaround of 12 working days for 92% of the claims.

<i>Claim processing turnaround of 12 working days</i>	84.9%	87.3%	92.0%	86.1%	92.0%	92.0%
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Complete the mapping of West Virginia's coal measures through the Coal Bed Mapping Project to allow for statewide resource calculations by 2015.

<i>Coal reserve calculations completed</i>	44%	55%	65%	73%	77%	81%
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Implement five interpretive projects during FY 2011 along the Coal Heritage Trail.

<i>Interpretive projects implemented</i>	8	7	5	6	5	5
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<i>*Calendar Fiscal Year</i>	<i>Actual 2008</i>	<i>Estimated 2009</i>	<i>Actual 2009</i>	<i>Estimated 2010</i>	<i>Estimated 2011</i>	<i>Estimated 2012</i>
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Decrease the alcohol-related fatality rate per hundred million vehicle miles traveled (HVMVT) to 0.47 by 2012.

<i>Alcohol-related fatality rate per HVMVT</i>	0.50	0.55	0.49	0.49	0.48	0.47
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<i>*Federal Fiscal Year</i>	<i>Actual 2008</i>	<i>Actual 2009</i>	<i>Estimated 2010</i>	<i>Actual 2010</i>	<i>Estimated 2011</i>	<i>Estimated 2012</i>
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Increase the percentage of cases with a valid order of support to at least 88.0% by FFY 2012.

<i>Cases under court order</i>	87.0%	87.0%	86.1%	87.4%	87.7%	88.0%
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*For the few agencies with (preapproved) performance measures expressed in calendar or federal fiscal years, these are the column header examples for the FY 2012 document.

UPDATING THE DATA FOR FY STATISTICAL PERFORMANCE MEASURES

1. **Begin with the narrative file received from the State Budget Office.**
2. **Delete the tabbed columns marked in gray as shown below** (the format of your statistical performance measures should look similar to the following ones). The remaining three groups will be the first three for the FY 2012 budget document.

NOTE: Do NOT change the numbers in the “remaining three” groups.

Example

(How to Update from FY 2011)

	Actual 2007	Actual 2008	Estimated 2009	Actual 2009	Estimated 2010	Estimated 2011
Money returned to consumers (in millions)		2.48		2.13	2.25	2.35
Graduates within six years	38.3%	39.1%	40.0%	39.2%	41.0%	42.0%

3. **Add the three tabbed columns marked in bold (Actual 2010, Estimated 2011, and Estimated 2012).**

Example

(How to Update from FY 2011)

<u>Fiscal Year</u>	<u>Actual 2008</u>	<u>Actual 2009</u>	<u>Estimated 2010</u>	Actual 2010	Estimated 2011	Estimated 2012
Money returned to consumers (in millions)	2.48	2.13	2.25	2.37	2.35	2.38
Graduates within six years	39.1%	39.2%	41.0%	39.6%	41.5%	42.5%

*For the state fiscal year exceptions, the few agencies with (preapproved) performance measures expressed in calendar or federal fiscal years, see the previous page for column header examples.

FY 2012 Responsible Government Planning and Budget Form (Form AR12)

This information is being requested as part of the Governor's initiative for a responsible state government. West Virginia Responsible Government takes a step toward more responsible government by operating more efficiently and transparently to deliver better services while saving money. The first step in responsible governing is a strategic plan. These forms are utilized in support of fulfilling the objectives outlined in the Governor's Vision. The Governor's Vision 2012 can be found at <http://www.responsible.wv.gov/Pages/GovernorsVision2012.aspx>.

Department of Administration is the only department at this time that is required to utilize Form AR12. This form must be submitted in Excel format. The Department of Administration - Office of the Secretary has asked that these forms be approved by their office before being submitted to the State Budget Office. Please remember that if you use acronyms you must submit a detailed alphabetical listing. The form setting (fonts, cell widths, row height, etc.), may not be altered in any way.

Agency Name - Enter the name of your division/agency (e.g., General Services, BRIM).

***Section/Program Name** - A group of related activities performed by one or more organization units for the purpose of accomplishing a function for which the government is responsible. A unit can be a division, a section, or a workgroup. Each program has an identifiable service or output and objectives to effectively provide the service. **The section/program name should match your AR10 and AR11 pages.**

Agency Mission - The mission of the division/agency.

Program Purpose - The purpose statement for the section/program should be in the following format: The purpose of the <PROGRAM NAME> is to provide <SUMMARY OF SERVICES/GOODS PROVIDED> to <CUSTOMERS> so they can <RESULT CUSTOMERS WILL ACHIEVE>.

Responsible Parties - The units, positions, or persons responsible for administering the section/program name.

Agency Prioritized Goal Number - The priority of goals.

In Support of Governor's Statewide Strategic Plan Item - The number and words of the statewide strategic plan item that the section/program supports.

In support of Cabinet Secretary/Department Head's Objective - The particular goal/objective of the Cabinet Secretary's Guidance document that this particular program helps achieve.

Performance Measures -

1. Each ROW represents ONE performance measure, that includes the following information:
 - a. Type of Measure (one of the following)
 - i. Result
 - ii. Output
 - iii. Demand
 - iv. Efficiency

AR12

FY 2012 Responsible Government Planning and Budget Form

Agency Name:	General Services Division (GSD)					
Section/Program Name:	Business Section - Event Coordination					
Agency Mission:	Provide a safe and comfortable environment for employees to function more efficiently, while maintaining a pleasing experience for those visiting all buildings owned and operated by the Department of Administration.					
Program Purpose:	The purpose of the Business Section is to provide event coordination services to all who request, so they may receive the services, or goods they requested, in the scheduled time frame according to the contract.					
Responsible Parties:	Division Director, Section Manager, and Event Coordinator					
Agency Prioritized Goal Number:						3
In support of Governor's Statewide Strategic Plan Item:						III.A.
In support of Cabinet Secretary/Department Head's Objective:						
Objective 1: Create division-level operational plans						
PERFORMANCE MEASURES						
Type of Measure	Measure Number		FY 2010 Target	FY 2010 Actual	FY 2011 Target	FY 2012 Target
Result	R1	Time to respond to the customer with confirmation of their requested date and time of their event, in accordance with the terms and conditions of the contract	-	-	24 hours	24 hours
Result	R2	Time to provide signed contract to customers from date of inquiry, according to the terms and conditions of the contract		30 days	30 days	30 days
Result	R3	Customer satisfaction rate regarding the provision of goods or services, as requested and agreed upon within the contract	-	-	90%	90%
Output	O1	Number of events scheduled and conducted on the Capitol Campus	-	200	250	250
Demand	D1	Number of events expected to be requested on the Capitol Campus	-	-	175	175
Challenges, Strategies, and Other Information						
Resources for the GSD's Business Section are not broken down amongst the "event coordination services", "inventory control", "invoice processing" and "purchase orders" functions. In other words, the figures reflect all the resources for the Business Section and not only those specific to event coordination services.						
Organization Number:	0211					
Funding						
			FY 2010 Actual	FY 2011 Budget	FY 2012 Estimate	
Number of Employees (FTEs)			8.00	11.00	11.00	
Personal Services (\$)			299,089	368,988	369,648	
Employee Benefits (\$)			88,153	129,146	129,377	
Other (\$)			5,024,795	5,500,000	5,500,000	
Total (\$)			5,412,037	5,998,134	5,999,025	

Approved Signature Authority

- b. Measure Number
 - i. In the format R1, O1, D1, E1, R2, O2, E2, R2, etc.
 - 1. Letter represents the type of measure (e.g., “R” for a RESULT measure and the number represents the number of the particular type of performance measure).
- c. Measure (the written out performance measure, EXAMPLE: Percent of employees tested scoring in the “green” range in the Improve Your Score health screening).
- d. FY 2010 Target (the performance goal from the PAST year, EXAMPLE: 75%)
- e. FY 2010 Actual (the actual performance measured from the PAST year)
- f. FY 2011 Target (the performance goal for the CURRENT year)
- g. FY 2012 Target (the performance goal for the UPCOMING year)

Challenges, Strategies, and Other Information - You may write any pertinent information that helps explain data on the sheet or any information that may hinder progress and strategies or other resources necessary to overcome them.

Organization Number - Enter the WVFIMS state level organization number.

***Funding** - List the actual, budgeted, and estimated funding for the program. **These amounts should match your AR10 and AR11 pages.**

***Information must match what is provided on the AR10 and AR11 forms.**

Glossary

This section identifies and defines certain key concepts and terms commonly used in the West Virginia Appropriation Request Process:

ACTIVITY: Activity refers to the individual item of appropriation as listed in the Budget Act.

ANNUAL INCREMENT: Every eligible employee with a total of three (3) or more years of service shall receive an annual salary increment equal to \$60 times the employee's years of service.

APPROPRIATED FEDERAL FUNDS: Those federal funds listed in the Budget Act as Federal Funds in accordance with Chapter 4, Article II, of the Code of West Virginia. Appropriated Federal Funds are appropriated in Title II, Section 6, of the Budget Act. These funds shall be shown under the column heading "Federal."

APPROPRIATED SPECIAL REVENUE FUNDS: Specific revenue sources that by legislative enactments are not required to be accounted for as General Revenue. Appropriated Special Revenue Funds are appropriated in Title II, Sections 2 and 3, of the Budget Act. These funds shall be shown under the column heading "Special."

AMERICAN RECOVERY AND REINVESTMENT ACT OF 2009 (ARRA): Federal funding bill passed February 2009 as an economic stimulus package. The money set aside by this program will go towards projects such as improving education, building roads, public transportation, criminal justice, health care, and many other areas. The government is hoping that this package will create jobs, and provide many other economic benefits.

BASE BUDGET: The funds provided for the current fiscal year (less one-time or surplus appropriations) to a department/division to establish a starting point for the current-level in the appropriation request process for the next fiscal year.

BUDGET ACT/BUDGET BILL: The legislation that appropriates the expenditures required to operate state government for each fiscal year.

BUREAU: The bureaus for the executive branch of State government which are established by Chapter 5F of the West Virginia Code.

CAPITAL EXPENDITURE PROJECT: Any major construction, acquisition, or renovation activity that adds value to a government's physical assets or significantly increases the useful life.

COST OF FINANCING: Includes but is not limited to bond counsel, trustee counsel, underwriter counsel, credit enhancements, taxes, accountant fees, financial advisor fees, rating agency fees, debt service reserve, and interest. Does not include payment of principal.

CURRENT LEVEL: The Current Level for FY 2012 is defined as the same funding level for all appropriated accounts as in FY 2011, less any "one-time" appropriations or surplus appropriations.

DEBT SERVICE: The cost of paying principal and interest on borrowed money according to a predetermined payment schedule.

DEPARTMENT: The departments for the executive branch of State government that are established by Chapter 5F of the West Virginia Code.

DIVISION: Each primary entity in the State Appropriation Request Process that is appropriated in the West Virginia Budget Act is recognized as a division. May also be referred to as an agency.

EXCESS LOTTERY: Those appropriations in Title II, Section 5, of the Budget Act. These funds shall be shown under the column heading “Special.”

FEDERAL BLOCK GRANTS: Those federal funds listed in the Budget Act for designated accounts, whose funds are appropriated from Federal Block Grants in accordance with Chapter 4, Article II, of the Code of West Virginia. Appropriated Federal Block Grants are appropriated in Title II, Section 7, of the Budget Act. These funds shall be shown under the column heading “Federal.”

FEDERAL CATALOG NUMBER: This refers to the “Program Number” listed in the U.S. Government’s *Catalog of Federal Domestic Assistance* for the federal program from which funding is being received.

FEDERAL ECONOMIC STIMULUS: See American Recovery and Reinvestment Act of 2009.

FEDERAL FUNDS: Federal funds consist of any financial assistance made to any State department/bureau/division by the United States government, whether a loan, grant, subsidy, augmentation, reimbursement, or any other form of such assistance. For budget purposes, only the direct recipient of federal funds will include them as “Federal.” Agencies that receive federal funds from other state agencies will report them as “Special” or “Other” funds.

FEDERAL MATCH: Federal funds received on a formula basis as a supplement to state funds that are being expended. For example, in a 80/20 federal match program, if the State expends \$20,000 of its own funds on a project, it will receive a \$80,000 match from the federal government to further fund the project.

FISCAL YEAR (FY): The State of West Virginia’s fiscal year runs from July 1 to June 30.

FULL-TIME EQUIVALENT POSITION (FTE): A position with a full-time equivalent equal to 1.00 would indicate that the employee works the full work schedule established by the appointing agency, usually 2,080 hours per year. Any employee who works less than full-time would have an FTE of less than 1.00 which would be based on the number of hours worked per year in relation to the total hours required for full-time. Example: A person who works for an agency 20 hours a week, 1,040 a year, would have an FTE of 0.50.

GENERAL REVENUE FUND: Shall mean the general operating fund of the State and includes all money received or collected by the State except as provided in Chapter 12, Article II, Section 2, of the Code of West Virginia or as otherwise provided. General Revenue Funds are appropriated in Title II, Section 1, of the Budget Act. These funds shall be shown under the column heading “General.”

GOALS: Goals are established by the agency. They are issue-oriented statements that declare what an agency intends to do to accomplish its mission.

IMPROVEMENT ABOVE CURRENT LEVEL: To request funds to enhance the level of services provided by a division above that provided by the FY 2011 Current Level. Funds for new programs shall be requested through Improvement Levels. All Improvement Levels shall be ranked according to the priorities of the division.

LAND ACQUISITION: Includes the cost of acquiring right-of-way and preparing the site for construction, including demolition.

LOTTERY NET PROFITS: Those appropriations in Title II, Section 4, of the Budget Act. These funds shall be shown under the column heading “Special.” Also commonly referred to as Regular Lottery.

MAINTENANCE OF EFFORT: A requirement stating that a grantee (the State) must maintain a specified level of financial effort in a specific area in order to receive federal funds, and that the federal funds may be used only to supplement, not supplant, the level of grantee funds.

MISSION STATEMENT: The mission statement is developed in accordance with strategic planning principles. It gives the reason for the agency's existence. The mission statement should respond to *what is unique about the product/service, who is the intended primary client or target group, and why is the product/service of benefit.*

NARRATIVES: The portions of the *Executive Budget* that provide a brief description of all state government agencies, organizing them into three levels: constitution officer, department, or bureau; division; and program. Narratives include missions, operations, goals/objectives, and performance measures.

NEW CONSTRUCTION: Includes costs for construction of roads, bridges, new buildings or facilities (including landscaping), or for the expansion or extension of existing facilities.

OBJECT CODE: Object Codes refer to the detail level of expenditure that make up the items representing the total activity dollars (formerly called "Line Items").

OBJECTIVES: Detailed, quantifiable, time-specific statements of activities related to achieving the goals. Objectives are targets for specific agency or program actions.

ONETIME APPROPRIATION: Funds appropriated by the Legislature for a specific purpose not to be funded on a continuing basis.

OPERATIONS: Details the activities and/or functions of the division. May also include the subdivision or units within a division and the respective activities.

OTHER FEDERAL FUNDS: Those federal funds not specifically listed in the Budget Act but appropriated by Title II, Sections 10 and 12, of the Budget Act. These funds shall be shown under the column heading "Federal."

OTHER POSTEMPLOYMENT BENEFITS: Fringe benefits (other than pension benefits) that are provided to retired and former employees.

OTHER SPECIAL REVENUE ACCOUNTS: Those funds made available to the spending agency through collections for specific accounts through fees, assessments, etc. These other funds are not specifically listed in the Budget Act, but are appropriated by Title II, Section 10, of the Budget Act. These funds shall be shown under the column heading "Other."

PERFORMANCE MEASURES: Performance measures are a tool used by all levels of management, as well as the public, to determine whether a program is accomplishing its mission efficiently and effectively.

PROGRAM: A group of related activities performed by one or more organizational units for the purpose of accomplishing a function for which the government is responsible. A unit can be a division, a section, or a workgroup. Each program has an identifiable service or output and objectives to effectively provide the service.

REAPPROPRIATED FUNDS: Those funds remaining at the end of the fiscal year that the Legislature, through specific language in the Budget Act, has authorized to be made available for expenditure in the next fiscal year.

RENOVATION AND REPAIR: Restoration projects to the government's physical assets.

SPENDING UNIT: The department, bureau, division, office, board, commission, agency, or institution to which an appropriation is made.

STATE FUNDS: Nonfederal dollars.

SURPLUS: Surplus general revenue, lottery net profits, and excess lottery revenue funds accrued from fiscal year ending June 30, 2010, and available for appropriation and expenditure during FY 2011.

Acronyms

ADA	Americans with Disabilities Act of 1990
AR	Appropriation Request
ARRA	American Recovery and Reinvestment Act of 2009
BRIM	Board of Risk and Insurance Management
DHHR	Department of Health and Human Resources
DOH	Division of Highways
EPSCoR	Experimental Program to Stimulate Competitive Research
FARS	Financial Accounting and Reporting Section
FFY	Federal Fiscal Year
FTE	Full-time Equivalent
FY	Fiscal Year
GAAP	Generally Accepted Accounting Principles
HMVMT	Hundred Million Vehicle Miles Traveled
LATA	Local Access Transport Area
OCHS	Office of Community Health Systems
OEHP	Office of Epidemiology and Health Promotion
OPEB	Other Post Employee Benefits
ORG	Organization
OSHA	Occupational Safety and Health Administration (federal)
PEIA	Public Employees Insurance Agency
PERS	Public Employees Retirement System
SFY	State Fiscal Year
TIAA-CREF	Teachers Insurance and Annuity Association - College Retirement Equities Fund
USDA	United States Department of Agriculture
WV	West Virginia
WVFIMS	West Virginia Financial Information Management System
WVU	West Virginia University